

CHAPTER 3

CASH COLLECTIONS

One of the major causes of shortages of cash in the ship's store operation is the use of improper cash collection procedures. As you advance to Ship's Serviceman second class, you may be assigned the responsibility of collecting cash aboard ship. Although using the correct cash collection procedures will not eliminate all shortages of cash, it will eliminate most. Therefore, you must fully understand the cash collection procedures outlined in the NAVSUP P-487 for cash collections before collecting cash. You should also refer to your NAVSUP P-487 for your daily inquiries regarding cash collection.

RESPONSIBILITY FOR CASH COLLECTION

The ship's store officer is responsible for collecting and depositing cash received from sales in the ship's store with the disbursing officer. The supply officer provides guidelines in the supply department instructions for collecting this cash. These guidelines cover the procedures already contained in the NAVSUP P-487 and the *NAVCOMPT Manual*. The ship's store officer makes sure all parties involved in cash collections are familiar with, understand, and comply with the instruction on cash collection by signing the supply department organizational copy.

CASH COLLECTION AGENT

If desired, the ship's store officer may designate an officer assistant or enlisted person to collect cash. To do this the ship's store officer must designate him or her as a cash collection agent in writing as shown in the *NAVCOMPT Manual*, pars. 041502.8 and 041511. The cash collection agent is responsible to the ship's store officer for all cash collections. The cash collection agent may not be assigned as the retail store, vending machine, amusement machine, or snack bar operator. It is not recommended, but the

ship's store recordskeeper may be the cash collection agent when sufficient personnel are not available. Disbursing personnel may not be designated as cash collection agents; however, by virtue of their position, they may make collections in the ship's store.

SALES OUTLET OPERATOR

The operators of the sales outlets are responsible to the ship's store officer for all cash received from sales. They must exercise care and diligence in all sales transactions and are subject to disciplinary action for negligence or improper performance of duties. Access to the cash register is limited to the responsible sales outlet operator. As cash collection agent, you should provide training to sales outlet operators in proper cash collection procedures during your daily collections.

CASH FROM SALES

The operator of the sales outlet receives cash and gives change to the customers. All sales in the ship's store are on a cash basis. The following is the only way cash can be accepted in the ship's store:

1. United States currency
2. Traveler's checks
3. Personal checks

United States currency is the only type of money that can be accepted in the ship's store. In the case of vending machines, most coin changers will not accept foreign coins. Any foreign coins found in the vending machines are worthless and cannot be collected as cash received.

Other than money, only personal or traveler's checks can be accepted for sales in the ship's store. The personal check must be written for the amount of purchase while the traveler's check, if

desired, can be drawn by the purchaser for 5 dollars over the amount of purchase. Only active duty or active duty for training personnel are allowed to use personal checks for purchase in the ship's store. The personal check must be drawn from an account in a United States bank. It should be written in terms of U.S. currency and be inscribed with the printed name of the purchaser with a magnetic ink bank account number.

All personal and traveler's checks will be made payable to USS _____. The purchaser provides his or her signature, social security number, and duty station. The purchaser must endorse the check in the presence of the sales outlet operator. The endorsement will be placed on the back of the personal check and must be within 1 1/2 inches from the top of the check. The sales outlet operator will then verify the information and the signature on the check with the purchaser's Armed Forces identification card. No two-party checks are acceptable in the ship's store.

CASH REGISTERS

All cash sales must be processed through a cash register at the time of sale. The register should be located where the customer can see the amount registered for sale. This is not necessary if the cash register provides a receipt and it is given to the customer.

Cash Register Tapes

Cash registers generate two tapes, one for the customer and one to be retained as a record of sales. As the cash collection agent you may have to replace a cash register tape when it runs out. When you remove the old detail tape, sign and date it and give it to the ship's store officer for filing in the Accountability File, SSA-21. If there is no room for stowing tapes in the accountability file, keep them in a separate secure filing box. These tapes are held and filed later in the retained returns.

Cash Register Keys

The cash collection agent has custody of the keys that permit access to the cash register tapes and control the operation of selection levers. These selection levers are locked in the cash position except when you are taking register readings. If the cash register has a paid-out key, make sure it is blocked out to prevent use.

Cash Collection Agent Safe

Cash received from sales is kept in a safe that meets the requirements shown in the *NAVCOMPT Manual*, volume V, par. 042351.6. The cash collection agent keeps the cash in a safe until the cash can be deposited with the disbursing officer. If there is more than one cash collection agent, each cash collection agent will have a separate safe with his or her name, address, and telephone number placed on the outside door of the safe.

Only the cash collection agent will have the combination to the safe. Placing the combination in a sealed envelope to be kept in the custody of the ship's store officer or any other person is prohibited. This combination should be changed a minimum of once every 6 months or when the cash collection agent is relieved.

If the cash collection agent should become physically incapacitated and unable to open the safe, the commanding officer may order him or her to give the combination to a designated board of officers. In the event of death, unauthorized absence, or mental incapacity as determined by competent medical authority of the cash collection agent or when it becomes necessary to relieve the cash collection agent for any cause, including arrest or suspension, the commanding officer will follow the instructions contained in the NAVSUP P-487, par. 1010.

GROUP SALES

The cash collection agent should be familiar with the basic procedures for group sales. Group sales are normally done on ships that lack the space and hours of operation to serve all personnel aboard. To ease this problem, groups, divisions, and so forth, appoint a representative to compile an order for their particular group. These orders are given to the ship's store operator who compiles the order. The representative picks up the order at a time outside normal ship's store operating hours. Since group sales are processed through the cash register, they will not change your cash collection procedures; however, they may delay the normal time that you make collections.

BULK SALES

Bulk sales are made to Navy exchanges, Military Sealift Command branch exchanges, and ships not operating a ship's store and who do not receive a share of the profits from another ship's store.

Bulk sales are sold at cost price. Payment for bulk sales is normally required at the time of delivery. The ship's store operator acknowledges receipt of payment by signing the transfer document (DD Form 1149). If payment is not received by the ship's store operator, a copy of the transfer document is held in the cash register until payment for the merchandise is received. The funds received are then rung up in the cash register.

The cash you collect from bulk sales is reported as a separate entry in the Cash Register Record, NAVSUP Form 469, and the Cash Receipt Book, NAVSUP Form 470, for information purposes. The amount of bulk sales will not be added to the total cash collected for the month from the retail store. The words *bulk sales* are entered in the Amount in Figures columns of the NAVSUP Forms 469 and 470 to make sure the amount is not included in the monthly total.

ROM users will enter the amounts' collected from bulk sales in the ROM cash receipt function using store number 99. ROM automatically totals and enters all cash collections entered for store number 99 to the bulk sales total on the

memorandum cash sales invoice, DD Form 1149, deposit of cash with the disbursing officer.

REFUNDS

Although sales in the ship's store are considered final, refunds may be given for defective merchandise. All refunds are documented on the Overring/Refund Voucher, NAVSUP Form 972 (fig. 3-1). The voucher must include a brief description of why the material was returned.

As cash collection agent, you should carefully audit this voucher and make sure the ship's store officer actually approved it. Figure 3-1 is an example of a refund voucher. Refer to the letters A through E in the figure. The ship's store officer acknowledges the approval by signing the refund voucher in block A. The ship's store operator signs in blocks B and C. The customer receiving the refund signs in block D. You should make sure the total dollar value written in figures matches with the total amount in words in block E.

OVER-RING/REFUND VOUCHER NAVSUP FORM 972 (REV. 10-72)										DATE 9-27-19__					
SHIP'S STORE - COMMISSARY STORE AT										REFUND		DEPT.		OVER-RING	
ENTER SHIP'S NAME AND HULL NO.										DOLS. CTS.				DOLS. CTS.	
										20 00		S-1			
												S-3			
												S-4			
										20 00		TOTAL			
TOTAL AMOUNT IN WORDS															
TWENTY ----- DOLLARS and NO ----- CENTS															
SIGNATURES															
SALES PERSON <i>Robert Mitchell</i>					SUPERVISOR <i>R. Blumner</i>					OIC/ROIC REVIEW <i>R. Blumner</i>					
CUSTOMER (IN CASE OF REFUND) <i>Falm P. Barlow</i>					PERSON RECEIVING MDSE. (REFUND ONLY) <i>Robert Mitchell</i>										

Figure 3-1.—Refund voucher.

OVERRINGS AND UNDERRINGS

On occasion, the operator of the ship's store will make an error in ringing up the price of an item on the register. The operator may ring up less than the selling price. In this case, he or she would ring up the difference between the correct price and the amount rung up in error. This type of error is called an underring and you should always advise the customer of the error.

On the other hand, if the cash register operator rings up a price higher than the selling price, he or she will prepare an Overring/Refund Voucher, NAVSUP Form 972 (fig. 3-2), to cover the difference. You, as the collection agent, should verify the overring voucher and make sure the ship's store officer approves it. Refer to the letters A through C in figure 3-2. The ship's store officer's signature should appear in block A in the figure. The ship's store operator should also sign the voucher in block B. The total amount in figures must agree with the total amount in words in block C. Unlike the refund voucher, the overring voucher does not require the signature of the customer and, therefore, verification of legality is very important. The NAVSUP Form

972 will be stapled to the applicable page of the Cash Register Record, NAVSUP Form 469.

RETURNED PERSONAL CHECKS

When a check is returned due to insufficient funds, the ship's store officer will reimburse the disbursing officer from cash received from sales. The dishonored check is placed in the register and remains there until a settlement for the check is made. The amount of the check is carried as retail store inventory during this time. Once a settlement is made, the funds are placed in the register and the check is returned to the person who wrote it.

If the check is not settled by the end of the accounting period or when the ship's store officer or sales outlet operator is relieved, the store operator will make sure the check is listed on inventory prelisting and the amount of the check included in the inventory. ROM users must accomplish a few tasks to make sure the check is included in the inventory. First, a new retail department code must be established. The code X9 titled Uncollectible Checks will be used. The addition of department codes can be accomplished on the ROM through the ship's store constant

OVER-RING/REFUND VOUCHER NAVSUP FORM 972 (REV. 10-72)										DATE 9-27-19__					
SHIP'S STORE - COMMISSARY STORE AT										REFUND		DEPT.		OVER-RING	
ENTER SHIP'S NAME AND HULL NO.										DOLS.	CTS.		DOLS.	CTS.	
										10	00	S-1			
												S-3			
												S-4			
										10	00	TOTAL			
TOTAL AMOUNT IN WORDS															
TEN ----- DOLLARS and NO ----- CENTS															
REGISTER NO.										(SEE REV.-CK. APPLICABLE CODE)					
SALES PERSON NO.										EXPLANATION					
										1 2 3 4					
										REFUND					
										OVER-RING					
										10 00					
SIGNATURES															
SALES PERSON										SUPERVISOR					
M.A. Wood										RB Turner					
CUSTOMER (IN CASE OF REFUND)										PERSON RECEIVING MDSE. (REFUND ONLY)					

Figure 3-2.—Overring voucher.

function as discussed in chapter 2. Once the new department code X9 is established, the ROM user must then establish a new stock record using the ROM stock record maintenance function. The new stock record will contain the following information:

Stock No.	Enter the last name of the check drafter
Dept. Code:	X9
Reqn. Type	Leave blank
Unit of Issue	Each
Qty. on Order	Leave blank
Cost Price	Enter the amount of the check
Cost Price Date	Today's date
On Hand Bulk	Leave blank
Qty. Total	Leave blank
High/Low Limit	Leave blank
Retail Price	Enter the amount of the check
Retail Price Date	Today's date

Once the new stock record is established, you will be able to enter the unsettled check in the ROM inventory function. For price line inventory, you will enter the unsettled check on the last inventory count sheet. Checks that cannot be settled are considered uncollectible after a period of 4 months at which time the check is charged to ship's store profits.

CHANGE FUNDS

After approval by the commanding officer, funds are entrusted to the collection agent by the disbursing officer for change funds. The amount of funds entrusted to the collection agent depends on how many sales outlets are operating aboard and what the requirements are for providing change to each sales outlet. On receipt of the funds, you, as the collection agent, provide the disbursing officer with a cash receipt.

Once a month, an officer other than the ship's store officer, appointed by the commanding officer, will audit your change fund. On completion of the audit, the verifying officer forwards the audit report to the commanding officer. Once you have been relieved as collection agent, or the sales outlets have been disestablished, you return the change fund to the disbursing officer in exchange for the cash receipt.

RETAIL STORE CHANGE FUND

At the beginning of each accounting period or when the retail store is reopened after being closed for 72 hours or more, the cash collection agent entrusts funds to the ship's store operator as a change fund. Change funds for the retail store are determined by the commanding officer in written instructions to the ship's store officer. The instructions will include the amount of change fund you can advance to the retail store operator which is normally \$50. You will obtain a cash receipt from the ship's store operator for the amount advanced. The amount advanced will not be registered on the cash register; it will be kept in excess of cash received from sales. At the close of the business day, the retail store operator will return the amount advanced when you take the register reading, at which time the cash receipt will be destroyed. If the cash sales in the store are not sufficient to cover the advanced change fund, plus the change fund for the next day, the cash collection agent may leave an amount not to exceed \$50 in the cash register overnight. If required, \$100 may be authorized by the type commander to remain in the cash register overnight. No cash will be left in the register when more than one shift is operated in the retail store. All cash including change funds must be collected at the end of each shift.

During paydays and other times when the volume of business maybe busy, a larger change fund may be required. The additional amount you may entrust to the retail store operator for a change fund will be stipulated in instructions to the ship's store officer by the commanding officer.

VENDING MACHINE CHANGE FUNDS

At the beginning of each accounting period, after monthly inventory (can or cup-type soda), or before making repairs to the coin mechanisms or the machine, all cash must be collected from all vending machines. As cash collection agent, you need to entrust a small change fund to the vending machine operator to allow customers to receive change after their purchase. Normally the change fund for a vending machine is about \$5. Although the money is placed in the coin mechanism, the vending machine operator acknowledges receipt for the money on a cash receipt certificate. A separate receipt should be made for each vending machine. At the time of the next collection, the change fund is returned and the cash receipt certificate is destroyed. A new

change fund from cash sales received is left in the coin mechanism. To make collections easier the same amount should be left daily.

CHANGE FUND SHORTAGES

Upon written authorization of the commanding officer, the custodian of the money may voluntarily commit personal funds to cover the shortage. In any case, the shortage must be handled before deposit with the disbursing officer.

Shortages in the change fund will not affect the accountability of the ship's store officer, disbursing officer, or cash collection agent. A deficit in the change fund advanced to sales outlets will be taken out of proceeds from sales as outlined in the *NAVCOMPT Manual*, par. 042451.6, before deposit with the disbursing officer.

A notation will be made on the NAVSUP Form 469 and the NAVSUP Form 470 of the dollar amount the change fund was reimbursed. When appropriate, an entry will be made on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, to adjust the accountability of the responsible custodian. ROM does not permit this expenditure entry to adjust the accountability of a particular outlet. In this case a pen-and-ink change will be made to the dollar differences on the back of the NAVCOMPT Form 153 to adjust the accountability of the responsible custodian. The dollar amount of the reimbursement is not included on the monthly Memorandum Cash Sales Invoice, DD Form 1149, deposit of cash with the disbursing officer.

If the change fund deficit is less than \$250 and the deficit is immediately liquidated, it can be handled as described above without an official report to the Navy Resale and Services Support Office. If theft, fraud, or any other dishonest act has been committed, or the loss is in excess of \$250, a report of the incident must be forwarded to the commanding officer according to *Navy Regulations*, article 1140.

CASH COLLECTION PROCEDURES

All cash received from sales in the sales outlets must be collected at the end of each business day. The cash register reading is taken, and the difference between the current day's register reading and the previous day's register reading minus cash left in the register for change must equal the cash received. If it does not balance then

you have either a shortage or overage. ROM users will enter cash collections in the cash receipts function daily, or as soon as possible thereafter. The cash receipt function on the ROM can be accessed from the ROM master menu by selecting function 8 and depressing the Enter/Return key.

FREQUENCY OF COLLECTIONS

Sales outlets that operate more than one shift must have all cash and change funds collected at the end of each shift. In addition, all cash including change funds must be collected from the sales outlets at the following times:

- At the end of each accounting period
- Upon relief of the ship's store officer
- Upon relief of the sales outlet operator
- Whenever the sales outlet will be closed for 72 hours or more

Vending Machines and Amusement Machines

Cash from the vending and amusement machines is collected daily in port or at sea and before making repairs to the coin mechanism or the machine. Since the vending and amusement machines are in operation 24 hours a day, the collections can be made any time during the day. As collection agent, you should carefully schedule vending machine collections at a time during the day that suits both you and the vending machine operator. On weekends or holidays in port, cash from the vending or amusement machines will be collected if the volume of business exceeds \$150, and before making any repairs to the coin mechanism or the machine. Cash will also be collected on a weekend or holiday when the last business day of the accounting period falls on that day. ROM users will enter cash collections from amusement machines in the ROM amusement machine function daily, or as soon as possible thereafter. Cash collections for soda vending machines will be entered in the cash receipt function of the ROM daily.

Dollar Bill Changer

In port or at sea the dollar bill changer is emptied and refilled daily and before making repairs to the machine. Overnight the amount of

cash left in the dollar bill changer must not exceed \$150 for ships with a complement of less than 700 crew members and \$400 for ships with a complement of over 700 crew members.

METHODS OF COLLECTING CASH

As discussed earlier, cash is collected in the sales outlet at the end of each business day. As the collection agent on a ship with several activities, it may be impractical for you to go around to each sales outlet at the close of each business day to make collections. Some sales outlets are operated on shifts, open after normal working hours, or on weekends, which would make it difficult for the cash collection agent to make collections. To make the whole situation a little more practical, you, as the cash collection agent, can do the following:

- Have the sales outlet operator deliver the cash.
- Use moneybags for sales outlets.
- Use locked money boxes for vending machines.
- Use a night depository safe.

Delivery by the Sales Outlet Operator

When it is impractical for you to collect cash, you may have the sales outlet operator deliver all cash from sales, including Overriding/Refund Vouchers, NAVSUP Form 972, at the end of the business day. You must still take register readings when you use this procedure. Readings should be taken a minimum of twice weekly on an unscheduled basis on cash registers, vending machine meters, cash totalizers, and amusement machine meters.

Moneybags

It may be impractical for you to collect cash after working hours or on weekends, especially in port. In this case you may use moneybags to collect all cash and change funds in the register.

Issue the moneybags to the sales outlet operator. At the time of issue, log the moneybag out using a locally developed log. The log should include the date and time and columns for the signature of the person receiving and issuing the moneybag. Every moneybag is numbered on the out side for identification purposes.

After working hours, the duty supply officer or another commissioned officer maintains the moneybag log. After closing the sales outlet, the sales outlet operator places the cash received from sales plus the change fund in the moneybag and locks it. Each moneybag has two keys. One key is kept by the sales outlet operator while the other key is sealed in an envelope and kept in the ship's store officer's safe. The sales outlet operator delivers the moneybag to the duty supply officer or designated commissioned officer, and both sign the moneybag log for receipt and delivery. During this process the officer receiving the moneybag does not need to count the money.

The next day the register reading is taken, the sales outlet operator opens the moneybag, and the cash is collected.

Night Depository Safe

For ships that operate sales outlets after normal working hours, weekends, or when it is not practical for the cash collection agent to collect cash, you may use a night depository safe. This safe is used in conjunction with moneybags and locked money boxes to hold the cash within the safe.

The night depository safe is secured by use of a key and a combination lock. The holder of the key will not have knowledge of the combination to the lock. The person knowing the combination to the lock will not hold the keys to the safe. Two keys are provided, one is held by the authorized holder of the key, while the other is placed in a sealed envelope and secured in the ship's store officer's safe.

The person appointed keyholder maintains a locally developed log. Each time the night depository safe is opened, a log entry is recorded of the date, time, and the signature of both the keyholder and person having the combination to the safe.

Procedures for use of the night depository box are simple. Sales outlet operators will insert moneybags or locked money boxes into the safe making sure they are fully inserted. The next workday the night depository box will be opened by authorized personnel. The readings on the register will be taken and cash collected.

VENDING MACHINE COIN BOX

The coin box installed in vending machines will either be the self-locking type or it will be secured in the machine using a key-type or keyless

combination lock as indicated in the NAVSUP P-487. For money boxes that are not self-locking, the combination or key to the lock that allows access to the coins in the coin box will be in the custody of the person making collections and will not be given to the vending machine operator.

The self-locking money boxes installed in vending machines are provided with two sets of keys. One set is used to lock the box into the machine and one set to lock the money box itself to keep the coins secure. The key locking the money box into the machine is held by the vending machine operator. The key opening the box to allow access to the coins is held by the person making collections.

Using Self-Locking Money Coin Boxes

Combination or key-type locks are not required to secure a self-locking coin box. The cash collection agent or person making collections issues the coin boxes to the vending machine operator. Before the coin box is issued, the agent should make sure the box is numbered on the outside for identification purposes. The cash collection agent should place a car seal over the lock opening. The number of the car seal is recorded in the unused column of the Cash Register Record, NAVSUP Form 469.

When it is impractical for the person making collections to collect the cash, the vending machine operator may deliver the money box. When the vending machine operator does this, he or she should either record the meter reading or compute the units sold, remove the money box, and replace it with another. Then the operator delivers the money box to the person making collections. The computing of units sold in the vending machine is discussed later in this chapter.

Night Deposits

Night deposits may be required if the person making collections is not available on weekends or after working hours. The collection agent has two options: (1) deposit the money box in the night depository safe as discussed earlier or (2) turn the money box over to the duty supply officer or another commissioned officer. When using the second option, develop a log with the following columns:

1. Date and time
2. Number of the money box

3. Number of the car seal installed over the money box opening
4. Meter reading or number of units sold
5. Columns for signature of vending machine operator and duty supply officer or other commissioned officer

The duty officer maintains the log. Each time a money box is received or delivered, an entry will be logged and signed by both persons. The next workday the cash will be collected and compared to the meter reading or computation of units sold.

ACCOUNTING FOR CASH COLLECTED

All cash collected from the sales outlets will be accurately recorded, for accounting purposes. The NAVSUP Forms 470 and 469 are used for this purpose.

CASH RECEIPT BOOK, NAVSUP FORM 470

The Cash Receipt Book, NAVSUP Form 470, is issued to each sales outlet operator. It is kept in the sales outlet operator's possession and one separate NAVSUP Form 470 is issued for each sales outlet. In the case of vending machines, if more than one machine is operated, a separate page will be used for each machine. Each page will clearly identify which machine it is used for. The Cash Receipt Book, NAVSUP Form 470, should be continued whenever changing sales outlet operators, cash collection agent, ship's store officers, or disbursing officers.

The person making collections receipts for all cash and overring/refund vouchers in the NAVSUP Form 470. The ship's store officer will compare amounts entered on the ROM with amounts entered on the Cash Receipt Book, NAVSUP Form 470, once a week and review the cash receipt book daily or at least twice weekly when the cash collection agent is making collections. Therefore, as collection agent, you should make sure the sales outlet operator properly maintains the cash receipt book. Figure 3-3 illustrates a properly maintained cash receipt book. Refer to letters *A* through *E* in the illustration. A properly maintained cash receipt book should show the date and amount collected both in words and figures and be signed by the person making collections and the sales outlet operator (*A*). If the sales outlet is closed for a

period in excess of 72 hours, an entry should be made in the cash receipt book (*B*). Refunds will be recorded for information purposes. The words *refund/overring* should be written in the Amount in Figures column to make sure it is not totaled at the end of the month (*C*). The amount of the overring/refund voucher will not be added to the total collection figure for the month. Any errors made in the cash receipt book should be lined out completely and initialed by both the sales outlet operator and the cash collection agent and the entire entry rewritten on the next line (*D*). Line out the remaining lines after the last entry, and write the words *No Further Entries This Page* to indicate that no more entries will be made on that page (*E*).

At the end of the month the Cash Receipt Book, NAVSUP Form 470, will be closed out. The total amount indicated in the cash receipt book must agree with the total amount indicated in the Cash Register Record, NAVSUP Form 469, and the total cash collections entered on the ROM.

CASH REGISTER RECORD, NAVSUP FORM 469

The Cash Register Record, NAVSUP Form 469, is kept in the custody of the person making collections. A separate cash register record is used for each sales outlet. At the end of each business day, all cash collected from sales including overring/refund vouchers is recorded in the cash register record. In addition, the Overring/Refund Voucher, NAVSUP Form 972, will be attached to the applicable page of the cash register record.

ROM users will enter amounts collected from each sales outlet daily in the ROM cash receipts function, or as soon as possible thereafter. The ship's store officer will compare amounts entered on the ROM with the amounts entered on the NAVSUP Form 469 once a week.

Figure 3-4 illustrates the NAVSUP Form 469. The following entries should be made on the NAVSUP Form 469:

- Date
- Register reading
- Actual cash in register
- Over/under

CASH REGISTER RECORD FOR THE MONTH OF NOVEMBER, 1944
 U.S. SHIP'S NAME AND HULL NO. OR SHIP'S STORE STOREKEEPER November, 1944
 RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER

DATE	COVER LIFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1				4650.30					DISHONORED CHECK	THIRTY TWO	FIFTY	KL Davis	RSTanner
1													

CASH REGISTER RECORD FOR THE MONTH OF December, 1944
 U.S. SHIP'S NAME AND HULL NO. OR SHIP'S STORE STOREKEEPER December, 1944
 RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER

DATE	COVER LIFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1				2130.50					BULK SALE	TWO HUNDRED FOUR	NONE	KL Davis	RSTanner
1													

WHEN BULK SALES ARE MADE
 DIRECTLY FROM THE SALES OUTLET,
 CASH MUST BE BROKEN DOWN
 TO RETAIL AND BULK SALES
 ACCORDING TO THE NAVSUP P-487,
 PAR. 2205-2C

Figure 3-5.—Entries for uncollectible checks and bulk sales.

- Cash left in register for change
- Amount in figures/amount in words
- Signature of sales outlet operator and person making collections

The cover lift number, number of customers, and number of No Sales are optional entries. If the cash register permits, these optional entries should be made because they afford a further check on the accuracy of cash collections. Look at figure 3-4, and refer to letters *A* through *D* as we discuss them. Shortages or overages of \$5 or more will be initialed and reviewed by the ship's store officer (*A*). If a shortage or overage is substantiated by an overring/refund voucher, this procedure is not required. Overrings and refunds are listed on a separate line. They are not included in the total amount at the end of the month (*B*). When the sales outlet is closed for a period more than 72 hours, you should annotate this in the cash register record (*C*). If any errors are made in the cash register record, no matter how slight, you should line out the entire line and both the sales outlet operator and the person making collections should initial it (*D*). Entries for bulk sales and dishonored checks are entered in the cash register record as illustrated in figure 3-5.

CLOSEOUT OF THE NAVSUP FORM 469

At the end of each month, the NAVSUP Form 469 will be balanced and closed out. The total cash collected during the month must equal the total figure reported on the NAVSUP Form 469 and the ROM system for the month. The total figure on the NAVSUP Form 469 must also agree with the total figure on the NAVSUP Form 470 for the same sales outlet.

The cash collection agent will do a monthly review of the NAVSUP Form 469 at the time of closeout as shown in figure 3-6. Look at the example in the figure. The final register reading minus the register reading brought forward, plus the total "over," minus the total "under" equals your total amount in figures. If this figure does not tally, go back and check all computations for over and under by subtracting register readings until you can find the error. Notice the example on the second page of the NAVSUP Form 469. Take the total actual cash in the register and subtract the total cash left for change and you should arrive at the total amount in figures. If

it does not match, you probably added your Cash Left for Change column incorrectly.

DAILY REVIEW OF THE CASH REGISTER RECORD, NAVSUP FORM 469

A daily review of the NAVSUP Form 469 will eliminate problems during your monthly review. Take the register reading, minus the register reading from the previous day, plus cash left in the register from the previous day, minus any overrings or refunds, and this should equal the cash in the register. If it does not equal the cash in the register, you have an overage or shortage. The actual cash in the register minus cash left for change equals the actual amount collected (fig. 3-7).

DAILY REVIEW OF THE NAVSUP FORM 469 FOR VENDING MACHINES

With vending machines you will either take readings of the meter, cash totalizer, or compute sales. If meters are installed, the readings will be taken at the time cash is collected and annotated in the NAVSUP Form 469 in the Number of Customers column. When cash totalizers are installed in vending machines, the reading will be taken when the cash is collected and entered in the NAVSUP Form 469 in the Register Reading column. The difference between the current reading and the previous day's reading should equal the cash collected. If these figures do not tally, then a shortage or overage exists.

If the vending machine does not have a meter or a cash totalizer installed, you must compute how many units you have sold. For canned drinks, take the total number of cans counted from the previous day during collection, add the number of cans the vending machine operator put in the machine (taken from the daily record of vending machine drinks), and subtract the number of cans you count at the time of collection. This figure must equal the number of cans sold.

The number of cans sold will be recorded on the NAVSUP Form 469 under a column that is not being used. To balance the machine and see if an overage or shortage exists, multiply the number of cans sold by the selling price. This figure must equal the total amount of cash collected.

SHIP'S STORE #1												
CASH REGISTER RECORD FOR THE MONTH OF OCTOBER 19--												
U. S. ----- ENTER SHIP'S NAME AND HULL NO. -----												
RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER OR SHIP'S STORE STOREKEEPER OCTOBER 19--												
DATE	COVER LEFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	NUMBER OF RECEIPTS ISSUED
									Dollars	Cents		
1	BROUGHT FORWARD			650.50								
1	700	356	0	1600.50	1,000.00			50.00	NINE HUNDRED FIFTY	NONE	K.E. Davis	RECEIVED
2	701	254	0	2287.75	730.50		75	50.00	SIX HUNDRED EIGHTY	FIFTY	K.E. Davis	RECEIVED
31	719	405	0	21515.20	910.65	38.50		NONE	NINE HUNDRED TEN	SIXTY FIVE	K.E. Davis	RECEIVED
31									RECEIVED THIRTY FIVE	NONE	K.E. Davis	RECEIVED
31							38.00		RECEIVED THIRTY EIGHT	NONE	K.E. Davis	RECEIVED
									TOTAL "ACTUAL CASH IN REGISTER"	11,811.15		
									MINUS TOTAL "CASH LEFT FOR CHANGE"	- 750.00		
									EQUALS TOTAL "AMOUNT IN FIGURES"	10,861.15		
TOTALS						510	8.65	950.00	TEN THOUSAND EIGHT HUNDRED SIXTY ONE	FIFTEEN	K.E. Davis	RECEIVED

Figure 3-6.—Monthly review of the Cash Register Record, NAVSUP Form 469.

SHIP'S STORE #1

CASH REGISTER RECORD FOR THE MONTH OF OCTOBER, 19--

U. S. KNIA SHIP'S NAME AND HULL NO. _____

RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER
OR SHIP'S STORE STOREKEEPER OCTOBER, 19--

DATE	COIN LEFT NUMBER	NUMBER OF COIN TENTHES	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1				680.50									
1	700	356	0	1680.50	1,000.00			50.00	950.00	NINE HUNDRED FIFTY	NONE	KL Davis	ABTanner
2	701	254	0	2281.75	730.50		75	50.00	680.50	SIX HUNDRED EIGHTY	FIFTY	KL Davis	ABTanner
3	702	281	0	3011.55	781.65	1.85		50.00	731.65	SEVEN HUNDRED THIRTY ONE	SIXTY FIVE	KL Davis	ABTanner
4	703	161	0	3377.60	410.75		5361	50.00	710.75	THREE HUNDRED SIXTY	SEVENTY FIVE	KL Davis	ABTanner

DAILY REVIEW 4 OCTOBER 19--

Current register reading	3377 60
minus previous register reading	3011 55
plus cash left in the register	
for change from the previous days' sales	\$50.00
minus overrings and refunds	0
must equal actual cash in the register	<u>\$416.05</u>
 Actual cash in the register	 \$410.75
minus cash left for change	\$50.00
equals amount collected	<u>\$360.75</u>
 Cash required in the register	 \$416.05
minus the actual cash in the register	\$410.75
equals the shortage or overage	<u>(-) 5.30</u>

Figure 3-7.—Daily review of the Cash Register Record, NAVSUP Form 469.

ACCOUNTING FOR MONEY IN THE DOLLAR BILL CHANGER

The ship's store officer or cash collection agent is responsible for the dollar bill changer. The disbursing officer entrusts a change fund not to exceed \$400 on ships with less than 700 personnel to the person making collections. The disbursing officer may entrust a change fund up to \$800 on ships with more than 700 personnel.

A separate Cash Register Record, NAVSUP Form 469, is used for dollar bill changers to record transactions and validate accuracy of the change fund each time the machine is opened and refilled. The person responsible for the dollar bill changer has custody of the NAVSUP Form 469. Enter the dollar bills collected from the machine in the Cash in Register column. Write any overages or shortages in the Over or Under columns and write coins placed into the machine after collection in the Register for Change column. Any shortages that exist in the change fund will be handled as discussed earlier.

DEPOSITS WITH THE DISBURSING OFFICER

Cash received from sales is deposited daily with the disbursing officer. In the absence of the disbursing officer, deputy, or agent cashier, all cash on hand with the exception of money left

overnight in the cash register is kept in a safe under the custody of the ship's store officer or cash collection agent. The signature of the disbursing officer, deputy, or agent cashier, is obtained on the NAVSUP Form 470 for all deposits. The person making the deposits retains the NAVSUP Form 470. A NAVSUP Form 470 does not have to be used if the ship's store officer is making collections and is also the disbursing officer. Total deposits made during the month must equal the total receipts from sales. The ship's store officer must make sure all cash from sales, including change funds, is collected at the end of the month and that the total amount of cash collected and turned over to the disbursing officer equals the amount entered in the ROM.

REVIEW BY THE SHIP'S STORE OFFICER

As the collection agent, you will submit the following records to the ship's store officer when making collections on a daily basis or a minimum of twice a week:

- The Cash Register Record, NAVSUP Form 469, for each sales outlet
- The Cash Receipt Book, NAVSUP Form 470, for each sales outlet
- The Cash Receipt Book, NAVSUP Form 470, covering deposits with the disbursing officer

The ship's store officer reviews all entries, checks amounts deposited with the disbursing officer, and initials all entries in both the NAVSUP Forms 469 and 470 to indicate they have been checked. In ROM operations, the ship's store officer will additionally check to make sure cash collections are entered correctly.

CASH SALES INVOICE

A memorandum cash sales invoice deposit of cash with the disbursing officer (DD Form 1149) is prepared monthly to substantiate cash receipts from sales. It is also prepared when the ship's store officer or disbursing officer is relieved, or when cash is deposited with a different disbursing officer. Any time a cash sales invoice is prepared, the ship's store officer verifies the NAVSUP Forms 469 and 470 to make sure figures on the cash sales invoice match with the figures on the NAVSUP Forms 469 and 470 and the figures entered in the ROM system.

The cash sales invoice is normally prepared by the ship's store recordskeeper for signing by the disbursing officer. In ROM operations, the ROM system automatically totals cash collections and will print the DD Form 1149 when required. In manual records after the NAVSUP Form 469 is balanced and closed out for all sales outlets, the collection agent forwards all information to the sales office for preparation of the cash sales invoice.

Figure 3-8 is an example of a cash sales invoice. Look at the figure and study each entry. The amount of cash from retail sales includes cash collected for the month from retail stores and vending machines other than drink vending machines such as candy, cookie, and cigarette. When standard Navy clothing is sold through the same register as ship's store stock, and the cash register does not have departmental keys, the retail sales figure for the first 3 months of the accounting period will include standard Navy clothing sales. At the end of the accounting period, an inventory is taken of all standard Navy clothing. The total inventory is included on the Journal of Expenditures, NAVSUP Form 978, and the cost of standard Navy clothing sales will be forced in closing out the NAVSUP Form 978. Enter this force figure as cash from standard Navy clothing sales on the cash sales invoice, DD Form 1149, for the final month of the accounting period.

The ROM system will automatically compute standard Navy clothing sales at the end of the

accounting period based on the inventory of all department code L-1 items entered. ROM will post all records that apply and adjust the sales figure on the DD Form 1149.

If the sales of standard Navy clothing are through a register separate from sales received from ship's store stock, then enter the cash collected from standard Navy clothing sales each month of the accounting period. Cash collected from drink vending machine sales is the actual cash collected from drink vending machine sales. Cash from snack bar sales is the cash collected from snack bar sales including retail and manufactured items. Cash from bulk sales is the total cash collected from bulk sales. Cash collected from amusement machines includes all cash collected from amusement machines. Rebate checks from exchange catalog sales include the total amount of all rebate checks received from the Navy Resale and Services Support Office for exchange catalog sales. Contributions and service charges include the total amount of funds received from contributions to ship's store profits, including service charges collected and profits from sales of traveler's checks.

COMMON CASH COLLECTION ERRORS

Most errors made in cash collection are due to using improper cash collection procedures. Since the cash and receipts must always balance, there is no room for errors in cash collection.

The Navy audit service recently did an audit of ship's store afloat. It was discovered that cash collection agents did not properly collect and record all cash from retail sales, amusement machines, vending machines, and change machines. Cash collections were not made daily, posted to the cash register record, or verified by the ship's store officer. The following are common errors made in cash collection:

- Cash is not collected at the end of each business day except as authorized in the NAVSUP P-487.

- All cash including change fund is not collected from the retail store or snackbar when it will be closed for a period of more than 72 hours.

- A Cash Receipt Book, NAVSUP Form 470, is not maintained for every sales outlet,

REQUISITION AND INVOICE / SHIPPING DOCUMENT				D.O. ASSIGNS COLLECTION VOUCHER NUMBER			
ENTER UIC, NAME AND BULL NO. OF SHIP				ENTER DATE			
NAVSUP PUB 487, PAR. 2732				ENTER EXPENDITURE NO.			
ENTER UIC OF APPROPRIATE FAADC: FAADC----- 060957 FAADCLANT- 060951				IDENTIFIES CUSTOMER CODE (1007 FOR SHIPS STORES) AND BUDGET PROJECT NUMBER (21)			
ENTER SHIP'S UIC				TOTAL (\$)			
CASH DEPOSITED WITH DISBURSING OFFICER ON 31 OCTOBER 19--				\$ 8,680.05			
CASH FROM RETAIL SALES (17X4911)				3,375.20			
CASH FROM STANDARD NAVY CLOTHING SALES (17X4911)				3,280.20			
CASH FROM DRINK VENDING MACHINE SALES (17X4911)				2,397.85			
CASH FROM SNACK BAR SALES (17X4911)				60.00			
CASH FROM BULK SALES (17X4911)				48.25			
CASH FROM AMUSEMENT MACHINE SALES (178723)				NONE			
REBATE CHECKS FROM EXCHANGE CATALOG SALES (178723)				NONE			
CONTRIBUTIONS AND SERVICE CHARGES				\$17,841.55			
I CERTIFY THAT I HAVE RECEIVED FROM (SSO'S NAME AND RANK), SC, USN, CASH IN THE AMOUNT OF \$17,841.55 REPRESENTING COLLECTIONS OF CASH FROM RETAIL SALES (\$8,680.05), CASH FROM STANDARD NAVY CLOTHING SALES (\$3,375.20), CASH FROM DRINK VENDING MACHINE SALES (\$3,280.20), CASH FROM SNACK BAR SALES (\$2,397.85), CASH FROM BULK SALES (\$60.00), CASH FROM AMUSEMENT MACHINE SALES (\$48.25), REBATE CHECKS FROM EXCHANGE CATALOG SALES (NONE), CONTRIBUTIONS AND SERVICE CHARGES (NONE) FOR THE PERIOD 1 OCTOBER 19-- TO 31 OCTOBER 19-- WHICH AMOUNT HAS BEEN INCLUDED IN MY STATEMENT OF ACCOUNTABILITY FOR THE PERIOD ENDING 31 OCTOBER 19--							
TOTAL							
DATE							
SYMBOL NO. AND DATE				ENTER SHIP'S DISBURSING SYMBOL NUMBER			
TOTAL							
DATE							

FORM 10-1 (REV. 1-64) (149 16 PT.)

Figure 3-8.—Cash sales invoice.

- Entries are not closed out or compared on the Cash Register Record, NAVSUP Form 469, and the Cash Receipt Book, NAVSUP Form 470, with the Cash Sales Invoice.

- Cash collections from the sales outlets are not properly safeguarded by keeping them in a secure safe.

- Cash register tapes removed from the register are not signed, dated, or filed.

- Overring or refund vouchers are not recorded properly in the Cash Receipt Book, NAVSUP Form 470, or Cash Register Record, NAVSUP Form 469.

- Collections are not deposited with the disbursing officer daily.

- Register readings are not being taken.

- Sales outlet operator is not present during collection and counting of monies.

- Cash from group sales is collected directly by the cash collection agent and not rung up on the register first.

- Change funds are issued without receiving a receipt.

- Shortages or overages noted in the Cash Register Record, NAVSUP Form 469, were not initialed by the ship's store officer when in excess of \$5.

- Ship's store officers did not review the cashbooks a minimum of twice weekly when the collection agent was making collections.

- Overring/Refund Vouchers, NAVSUP Form 972, are not filled out properly or approved by the ship's store officer.

- Cash collection figures entered in the ROM are not compared with the total cash collected as reported on the NAVSUP Form 469 and NAVSUP Form 470.

The list of errors is many; however, the use of procedures outlined in the NAVSUP P-487 will eliminate every problem above. Not only should you improve your knowledge of cash collection, but you should also make sure the sales outlet operators you collect from thoroughly understand collection procedures. In the long run, better supervision and training will improve internal controls for handling cash collections.